

Message Text

LIMITED OFFICIAL USE

PAGE 01 ROME 14250 031553Z
ACTION L-03

INFO OCT-01 EUR-12 ISO-00 SSO-00 NSCE-00 INRE-00
ICAE-00 CIAE-00 INR-10 NSAE-00 TRSE-00 OMB-01
COME-00 EB-08 /035 W
-----076085 031624Z /41

O R 031525Z AUG 78
FM AMEMBASSY ROME
TO SECSTATE WASHDC IMMEDIATE 4662
INFO AMEMBASSY BONN
AMEMBASSY BRUSSELS
AMEMBASSY COPENHAGEN
AMEMBASSY DUBLIN
AMEMBASSY THE HAGUE
AMEMBASSY LONDON
AMEMBASSY LUXEMBOURG
AMEMBASSY PARIS

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ALSO FOR USEEC; USOECD

E.O. 11652 N/A
TAGS: ETRN, IT
SUBJECT: TAXATION OF INSTRUMENTS OF FOREIGN COMMERCE

REF: STATE 191803

1. ITALIAN MINISTRY OF FINANCE OFFICIALS INFORM US THAT
ITALY DOES NOT IMPOSE PROPERTY OR OTHER INDIRECT TAXES ON
INSTRUMENTS OF FOREIGN COMMERCE SUCH AS CONTAINERS, VESSELS,
PLANES AND FUELS. THE RELEVANT LAW GOVERNMENT EXEMPTION
FROM THE VALUE-ADDED-TAX IS PRESIDENTIAL DECREE 633
(OCTOBER 26, 1972) AS AMENDED, SPECIFICALLY ARTICLES 8,
9 AND 12. MINISTRY OF FINANCE OFFICIALS EXPLAINED THAT
CONTAINERS WERE NOT LIABLE TO INDIRECT TAXES, EVEN WHEN
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USED IN INTERNAL ITALIAN TRADE, UNLESS THE CONTAINER
WERE RETAINED BY THE RECIPIENT, IN WHICH CASE THE
CONTAINER WOULD BE TAXED AT THE SAME RATE AS ITS
CONTENTS (SINCE TAX RATE AS ITS
CONTENTS (SINCE TAX RATES ARE NOT THE SAME FOR ALL
MERCHANDISE).

2. NO INDIRECT TAXES ARE IMPOSED ON VESSELS OR PLANES, AND THE FUELS PURCHASED FOR THEIR USE ARE EXEMPTED FROM THE VALUE-ADDED-TAX.

3. ITALIAN LAW DOES NOT CONTAIN PROVISIONS FOR RETALIATION, SINCE THE EXEMPTIONS FROM THE VALUE-ADDED TAX ARE NOT BASED ON RECIPROCAL AGREEMENTS. FINANCE OFFICIALS EXPLAINED THAT ITALIAN PRACTICE WAS IN ACCORD WITH THE PROVISIONS OF THE EUROPEAN COMMUNITY.HOLMES

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NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01 jan 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: TAX LAW, TRANSPORTATION, CONTAINERS
Control Number: n/a
Copy: SINGLE
Draft Date: 03 aug 1978
Decaption Date: 01 jan 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 20 Mar 2014
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1978ROME14250
Document Source: CORE
Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D780318-0502
Format: TEL
From: ROME
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1978/newtext/t197808102/aaaadhou.tel
Line Count: 72
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: 350c0358-c288-dd11-92da-001cc4696bcc
Office: ACTION L
Original Classification: LIMITED OFFICIAL USE
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: LIMITED OFFICIAL USE
Previous Handling Restrictions: n/a
Reference: 78 STATE 191803
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 05 may 2005
Review Event:
Review Exemptions: n/a
Review Media Identifier:
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Review Release Event: n/a
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Review Withdrawn Fields: n/a
SAS ID: 1546747
Secure: OPEN
Status: NATIVE
Subject: TAXATION OF INSTRUMENTS OF FOREIGN COMMERCE
TAGS: ETRN, IT
To: STATE
Type: TE
vdkgvwkey: odb://SAS/SAS.dbo.SAS_Docs/350c0358-c288-dd11-92da-001cc4696bcc
Review Markings:
Sheryl P. Walter
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